

Memorandum

To: Tommy Hoyt, Uniformity Committee Chair

From: Richard Cram, Director, National Nexus Program

Re: Status Report for *Wayfair* Implementation and Marketplace Facilitator Work Group

Date: July 27, 2020

Steven Alvarez, Georgia Department of Revenue, has volunteered to chair the Work Group going forward, replacing Tommy Hoyt, Office of the Texas Comptroller.

The Wayfair Implementation and Marketplace Facilitator Work Group has not convened since a February 5, 2020 teleconference to address the request of Beth Sosidka, AT&T, that the Commission send a letter to state tax commissioners endorsing the National Conference of State Legislatures (NCSL) model marketplace facilitator tax collection statute. That request was stayed for further study by the Work Group.

An updated version of the White Paper, dated July 6, 2020, has been published on the Commission website, to reflect legislative activity by four additional states adopting marketplace facilitator tax collection laws in 2020: Georgia, Tennessee, Louisiana, and Mississippi.

Richard participated as an observer in the initial teleconference on June 22, 2020 of the Online Sales Tax Collection Committee, Uniform Law Commission (ULC), which has commenced a study concerning the need for and feasibility of a drafting uniform law on state taxation of online sales. Utah state Senator Lyle Hillyard chairs the study committee. Adam Thimmesch, associate professor of tax at the University of Nebraska School of Law, is reporter for the study committee. Professor Thimmesch prepared a background memorandum summarizing state legislative activity in this area. During the teleconference, several participants suggested that it might be too late for such a project, given that so many states have already enacted sales/use tax economic nexus and marketplace facilitator tax collection laws. Others suggested that if the study committee did anything, simply recommending that the ULC endorse the NCSL model statute for marketplace facilitator tax collection would be useful. Senator Hillyard stated that he would be discussing with Professor Thimmesch options for the

study committee to consider, to be circulated in the coming weeks to members for feedback. Additional study committee meetings have not yet been scheduled.